

**EXHIBIT J**

**MEDITERRANIUM AT-PUNTA LAS MARIAS INC.**

**INTERIM FINANCIAL STATEMENTS**

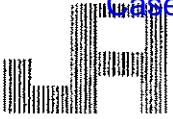
For six months ended June 30, 2010

**MEDITERRANIUM AT-PUNTA LAS MARIAS INC.  
INTERIM FINANCIAL STATEMENTS  
AS OF JUNE 30, 2010**

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*J. A. & Associates*

ESPECIALISTA EN CONTRIBUCIONES  
CONTABILIDAD

ACCOUNTANT'S REPORT

August 11, 2010

To the Board of Directors  
Mediterranium At-Punta Las Marias Inc.  
San Juan Puerto Rico

We have prepared the accompanying interim Balance Sheet of Mediterranium At-Punta Las Marias Inc. as of June 30, 2010 in accordance with Statements on Standards for Accounting and Review Services issued.

The reports are limited to presenting in the form of financial statements information that is the representation of the company's management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

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**MEDITERRANIUM AT-PUNTA LAS MARIAS INC.**

**BALANCE SHEET**

**As of June 30, 2010**

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**ASSETS**

**CURRENT ASSETS**

Cash on hand and in banks	\$ - 0-
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<b>TOTAL CURRENT ASSETS</b>	<u>\$ -0-</u>
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**OTHER ASSETS**

Investments	734,400
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<b>TOTAL OTHER ASSETS</b>	<u>734,400</u>
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<b>TOTAL ASSETS</b>	<u><u>\$ 734,400</u></u>
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**LIABILITIES AND EQUITY**

**LONG TERM LIABILITIES**

Account payable trade	\$ 42,051
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Notes payable	871,922
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<b>TOTAL LIABILITIES</b>	<u>\$ 913,973</u>
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**STOCKHOLDER'S EQUITY**

Contributed capital	100
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Retained earnings	(179,673)
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<b>TOTAL STOCKHOLDER'S EQUITY</b>	<u>(179,573)</u>
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<b>TOTAL LIABILITIES AND EQUITY</b>	<u><u>\$ 734,400</u></u>
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**MEDITERRANIUM AT- PUNTA LAS MARIAS INC.**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**For the interim period of six months ended June 30, 2010**

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GROSS REVENUES	\$ -0-
COST OF SALES	-0-
GROSS PROFIT ON SALES	<u>-0-</u>
GENERAL AND ADMINISTRATIVE EXPENSES	
TOTAL ADMINISTRATIVE EXPENSES	<u>-0-</u>
NET INCOME BEFORE TAXES	-0-
INCOME TAX BENEFIT	-0-
NET INCOME	-0-
RETAINED EARNINGS BEGINNING OF PERIOD	(179,673)
RETAINED EARNINGS END OF PERIOD	<u><u>\$(179,673)</u></u>

**MEDITERRANIUM AT-PUNTA LAS MARIAS INC.  
NOTES TO FINANCIAL STATEMENTS**

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**NOTE A- SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES**

**Business operation and organization**

Mediterranium At-Punta Las Marias Inc. is a corporation organized under the laws of the commonwealth of Puerto Rico. The corporation was organized in January 25, 2006 is engage in the sale of services in construction.

**Basis of accounting**

The records of the company are kept using the cash basis of accounting whereby income and expenses are recognized when incurred

**Use of estimates**

The preparation of financial statements in conformity with accepted principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE B- INVESTMENTS**

An investment of \$734,400 was made for remodeling and purchase of building 5 apartments located in Punta Las Marias, San Juan Puerto Rico.

**NOTE C- NOTES PAYABLE**

Mortgage note payable due on presentation to Eurobank, with a 15% annual interest rate. This note payable is collateralized with the Building at Punta Las Marias.